IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 11529 of 2007(V)

PETITIONER:

M/S MALANAD COFFEE TRADERS,
MANANTHAVADY, REPRESENTED BY ITS MANAGING
PARTNER V.ASSAINAR.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. **AGRICULTURAL INCOME TAX OFFICER &**
   SALES TAX OFFICER, MANANTHAVADY.

2. **DEPUTY COMMISSIONER(APPEALS),**
   COMMERCIAL TAXES, KOZHIKODE.

3. **DEPUTY TAHSILDAR(RR), TALUK OFFICE,**
   MANANTHAVADY.

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2001-02 DTD. 27/05/2006.

EXT.P2; COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 17/07/2006.

EXT.P3: COPY OF THE PETITION FOR STAY ....DO...DO.... DTD. 21/03/2007.

EXT.P4: COPY OF THE ORDER PASSED BY 2ND RESPONDENT DTD. 28/03/2007.

EXT.P5: COPY OF THE DEMAND NOTICE U/S. 7 OF THE RR ACT ISSUED BY 3RD RESPONDENT DTD. 13/03/2007.

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 11529 OF 2007-V

JUDGMENT

The petitioner challenges Ext.P4 interim order passed by the 2nd respondent on a stay application filed by it along with Ext.P2 appeal. The said appeal is filed against Ext.P1 order of assessment for the year 2001-02. The petitioner attacks the order on various grounds. It submits, though valid grounds were raised in the appeal memorandum, no reference was made to them and in a mechanical manner, the impugned order has been passed.

2. Heard the learned Government Pleader for the respondents also. The appellate authority has directed the petitioner to pay only one-third of the amount. Therefore, I feel that no serious prejudice is caused by the interim order. The contentions of the petitioner will be considered by the appellate authority while disposing of the appeal, which may be done without delay. But, the learned counsel for the petitioner points out that the petitioner was given only two days' time to deposit the amount. Having regard to the facts of the case, if the petitioner pays one-third of the amount

before 16.4.2007, it shall be treated that the payment has been made within time.

The Writ Petition is disposed of as above.

3rd April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/